used to compile a tax return that I, along with my wife, like other hardworking Americans, must sign under penalty of periury.

I have no doubt that five CPAs, given the same information from any taxpayer, would calculate five different tax liabilities. Yet when the IRS comes calling, every American is guilty until they prove their innocence.

Make a mistake or lose a receipt? For the taxpayer, guilty. Pay the penalty and interest, or the IRS will use the law to take your home, your car, your life savings, and they will put you in jail and leave your family in the ditch. But when the IRS gets caught cheating, they lie to Congress, take the Fifth, and destroy the evidence.

If they get away with this, what and who is next?

I can't help but think, Madam Speaker, that we must be getting close to George Orwell and what he described in his novel. While some people are created equal, under this administration others are more equal.

Had the IRS abused liberal groups, the press and the administration would demand the prosecution of the individuals responsible, and that is exactly what should be happening right now.

IRS: DO AS I SAY, NOT AS I DO

(Mr. BENTIVOLIO asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. BENTIVOLIO. Madam Speaker, it has become apparent that the Federal agencies operate by one standing principle: do as I say, not as I do.

The IRS has shown a blatant disregard for the truth, and it is apparent there is something to hide.

Madam Speaker, I look to the other side, and I have to ask: Where is your outrage? Why have none of my Democratic friends been willing to look at the Internal Revenue Service's actions and say: Do you know what? This is bigger than partisan politics. Something is wrong here, and we need to protect the rights of Americans. Are you so committed to government power that you are unwilling to stand up and do the right thing?

Our job is to protect the rights of the people, not take them away. It is time we remember that in this Chamber.

A TALE OF TWO STANDARDS

(Mr. DUNCAN of Tennessee asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. DUNCAN of Tennessee. Madam Speaker, Tom Brokaw said the targeting of 298 conservative groups by the IRS was "outrageous" and called for a "complete investigation and thorough housecleaning." He said:

This is not a conservative or liberal issue. It really is about trusting your government.

Chris Matthews said there was obvious "profiling" of conservative groups,

and said about Lois Lerner pleading the Fifth:

Why, if you have nothing to hide, why doesn't she sit in that witness stand and answer truthfully?

Tom Brokaw and Chris Matthews are certainly not political conservatives.

One of the leading Capitol Hill newspapers today asks, "What about the hard drive?" and says the IRS in Federal court this past Friday said Lois Lerner's hard drive was wiped clean by the IRS and sent to an outside disposal company to be shredded. There are thousands of missing emails which just happen to include those going from the IRS to the White House.

All over this Nation, people have seen that there is one standard for ordinary citizens and another for employees of the Internal Revenue Service and friends of those in the White House. We need a much simpler, fairer tax law, Madam Speaker, that would allow us to do away with the politicized IRS altogether.

REMEMBERING DETECTIVE JOHN GIBSON AND OFFICER JACOB CHESTNUT

(Mr. OLSON asked and was given permission to address the House for 1 minute and to revise and extend his remarks)

Mr. OLSON. Madam Speaker, on July 24, 1998, 16 years ago today, two Capitol policemen were killed in this building in the line of duty.

At 3:40 p.m., an insane man shot Officer Jacob Chestnut in the back of the head. He died where he fell. He was directing a family to the restrooms when he was killed.

The insane man ran into the office of the majority leader, Tom DeLay, my predecessor in Congress. Mr. DeLay's bodyguard, Detective John Gibson, was shot. Despite being mortally wounded, he returned fire and brought the shooter down.

Today, both Officer Chestnut and Detective Gibson lie forever in glory across the river in Arlington National Cemetery. May they always rest in peace.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore (Mr. Duncan of Tennessee) laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK, HOUSE OF REPRESENTATIVES,

Washington, DC, July 24, 2014.

Hon. John A. Boehner,

The Speaker, House of Representatives, Washington, DC.

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on July 24, 2014 at 10:43 a.m.:

That the Senate agreed to S.J. Res. 40. With best wishes, I am

Sincerely,

KAREN L. HAAS.

EMPOWERING STUDENTS
THROUGH ENHANCED FINANCIAL
COUNSELING ACT

GENERAL LEAVE

Mr. KLINE. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and include extraneous material on H.R. 4984.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Minnesota?

There was no objection.

The SPEAKER pro tempore. Pursuant to House Resolution 677 and rule XVIII, the Chair declares the House in the Committee of the Whole House on the state of the Union for the consideration of the bill, H.R. 4984.

The Chair appoints the gentlewoman from Tennessee (Mrs. BLACK) to preside over the Committee of the Whole.

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IN THE COMMITTEE OF THE WHOLE

Accordingly, the House resolved itself into the Committee of the Whole House on the state of the Union for the consideration of the bill (H.R. 4984) to amend the loan counseling requirements under the Higher Education Act of 1965, and for other purposes, with Mrs. BLACK in the chair.

The Clerk read the title of the bill.

The CHAIR. Pursuant to the rule, the bill is considered read the first time.

The gentleman from Minnesota (Mr. KLINE) and the gentlewoman from Oregon (Ms. BONAMICI) each will control 30 minutes.

The Chair recognizes the gentleman from Minnesota.

Mr. KLINE. Madam Chair, I rise today in strong support of the Empowering Students Through Enhanced Financial Counseling Act, and I yield myself such time as I may consume.

Madam Chair, every family knows the cost of pursuing a higher education is out of control. It is felt intensely each and every day by countless Americans, by parents who worry how they will put their kids through college, by students who fear they will be left with a pile of debt and no job prospects, and by working men and women who hope a degree will let them reach the next rung on the economic ladder.

We know that solutions to the college cost problem must ultimately come from States and institutions, but there are things Congress can do right now to keep the dream of a postsecondary education within reach.

Helping students find the right institution is one way we can make a difference. Yesterday, the House passed, with strong bipartisan support, the Strengthening Transparency in Higher Education Act. The legislation will arm students with the best information available in a format that is easy to understand, information that includes key facts such as an institution's costs, completion rates, and student loan debt.

Students and families currently face a tsunami of information that is the